

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. _____
v.)
ROGER PRIMUS and)
MELISSA MASCIO-PRIMUS,)
Defendants.)

)

COMPLAINT FOR FEDERAL TAXES

Plaintiff, the United States of America, at the request and with the authorization of a delegate of the Secretary of the Treasury in accordance with 26 U.S.C. § 7401, and at the direction of the Attorney General of the United States, brings this civil action to collect the income taxes, interest, and penalties assessed against Roger Primus for tax years 2005 through 2007 and against Roger and Melissa Primus for tax years 2010 through 2014. In support of this action, the United States alleges as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.
2. Venue is proper under 28 U.S.C. § 1396 because the tax liabilities at issue arose in this district. Venue is also proper under 28 U.S.C. § 1391(b)(1) because the defendants reside within this judicial district.

PARTIES

3. The plaintiff is the United States of America.
4. Defendant Roger Primus resides in Lafayette Hill, Pennsylvania, within the jurisdiction of this Court.
5. Defendant Melissa Primus resides in Lafayette Hill, Pennsylvania, within the jurisdiction of this Court.

COUNT I – ASSESSMENTS AGAINST ROGER PRIMUS

6. The allegations set forth in paragraphs 1 through 5 are realleged and incorporated by reference as though fully set forth herein.
7. A delegate of the Secretary of the Treasury made the following income tax assessments against Roger Primus:

Tax Year	Assessment Date	Amount Assessed
2005	7/26/2010	\$9,669
2006	4/20/2009	\$40,829
2007	4/12/2010	\$7,503

8. Interest has been assessed and continues to accrue on the assessments described in paragraph 7 above pursuant to 26 U.S.C. §§ 6601(a), (b) and 6621(a).
9. Penalties have been assessed against Roger Primus for tax years 2005, 2006, and 2007 under 26 U.S.C. § 6651 for his failure to timely file his tax returns and pay the amount due. Penalties have also been assessed against Roger Primus under 26 U.S.C. § 6654 for tax years 2005, 2006, and 2007 for his failure to make required estimated tax payments.

10. Notices of the assessments and demands for payment of the liabilities described in paragraph 7 above have been made on Roger Primus.

11. Despite the notices and demands for payment of the tax assessments described in paragraph 7 above, Roger Primus has failed to fully pay the amounts due and owing.

12. By reason of the foregoing, Roger Primus is indebted to the United States for unpaid federal income taxes, interest, and penalties in the amount of \$125,815.99 as of March 25, 2019 plus interest after that date until payment.

COUNT II – ASSESSMENTS AGAINST ROGER AND MELISSA PRIMUS

13. The allegations set forth in paragraphs 1 through 12 are realleged and incorporated by reference as though fully set forth herein.

14. A delegate of the Secretary of the Treasury made the following income tax assessments against Roger and Melissa Primus:

Tax Year	Assessment Date	Amount Assessed
2010	10/10/2016	\$21,778
2011	10/17/2016	\$14,846
2012	10/17/2016	\$2,841
2013	8/8/2016	\$19,681
2014	8/1/2016	\$21,491

15. Interest has been assessed and continues to accrue on the assessments described in paragraph 14 above pursuant to 26 U.S.C. §§ 6601(a), (b) and 6621(a).

16. Penalties have been assessed against Roger and Melissa Primus for tax years 2010, 2011, 2012, 2013, and 2014 under 26 U.S.C. § 6651 for their failure to timely file their tax returns and pay the amount due. Penalties have also been assessed against Roger and Melissa Primus under 26 U.S.C § 6654 for tax years 2010, 2011, 2012, and 2014 for their failure to make required estimated tax payments.

17. Notices of the assessments and demands for payment of the liabilities described in paragraph 14 above have been made on Roger and Melissa Primus.

18. Despite the notices and demands for payment of the tax assessments described in paragraph 14 above, Roger and Melissa Primus have failed to fully pay the amounts due and owing.

19. By reason of the foregoing, Roger and Melissa Primus are indebted to the United States for unpaid federal income taxes, interest, and penalties in the amount of \$135,537.70 as of March 25, 2019 plus interest after that date until payment.

Wherefore, the Plaintiff, the United States of America, respectfully prays as follows:

A. As to Count I, that the Court enter judgment in favor of the United States and against Roger Primus in the amount of \$125,815.99 as of March 25, 2019, plus interest accruing from that date until paid relating to the federal income tax, interest, and penalty assessments made against him for tax years 2005, 2006, and 2007;

B. As to Count II, that the Court enter judgment in favor of the United States and against Roger and Melissa Primus in the amount of \$135,537.70 as of March 25, 2019, plus interest accruing from that date until paid relating to the federal income tax, interest, and penalty assessments made against them for tax years 2010, 2011, 2012, 2013, and 2014; and

C. That the Court award such other and further relief, including the costs of this action, as may be deemed just and proper under the circumstances.

Date: April 8, 2019

WILLIAM M. McSWAIN
United States Attorney

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General


KATHERINE M. REINHART
PA Bar No. 306850
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-307-6528 (v)
202-514-6866 (f)
Katherine.Reinhart@usdoj.gov

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

DESIGNATION FORM

(to be used by counsel or pro se plaintiff to indicate the category of the case for the purpose of assignment to the appropriate calendar)

Address of Plaintiff: U.S. Dept. of Justice, P.O. Box 227, Washington, D.C. 20044

Address of Defendant: 2326 N. Gilinger Road, Lafayette Hill, Pennsylvania 19444

Place of Accident, Incident or Transaction: Montgomery County, Pennsylvania

RELATED CASE, IF ANY:

Case Number: _____ Judge: _____ Date Terminated: _____

Civil cases are deemed related when Yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action of this court?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

I certify that, to my knowledge, the within case is / is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: 4/8/19

Katherine Reinhart

Attorney-at-Law / Pro Se Plaintiff

PA 306850

Attorney I.D. # (if applicable)

CIVIL: (Place a √ in one category only)

A. Federal Question Cases:

- 1. Indemnity Contract, Marine Contract, and All Other Contracts
- 2. FELA
- 3. Jones Act-Personal Injury
- 4. Antitrust
- 5. Patent
- 6. Labor-Management Relations
- 7. Civil Rights
- 8. Habeas Corpus
- 9. Securities Act(s) Cases
- 10. Social Security Review Cases
- 11. All other Federal Question Cases

(Please specify): Federal Taxes

B. Diversity Jurisdiction Cases:

- 1. Insurance Contract and Other Contracts
- 2. Airplane Personal Injury
- 3. Assault, Defamation
- 4. Marine Personal Injury
- 5. Motor Vehicle Personal Injury
- 6. Other Personal Injury (Please specify): _____
- 7. Products Liability
- 8. Products Liability – Asbestos
- 9. All other Diversity Cases (Please specify): _____

ARBITRATION CERTIFICATION

(The effect of this certification is to remove the case from eligibility for arbitration.)

I, Katherine Reinhart, counsel of record or pro se plaintiff, do hereby certify:

 Pursuant to Local Civil Rule 53.2, § 3(c) (2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs: Relief other than monetary damages is sought.

DATE: 4/8/19

Katherine Reinhart

Attorney-at-Law / Pro Se Plaintiff

PA 306850

Attorney I.D. # (if applicable)

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

CASE MANAGEMENT TRACK DESIGNATION FORM

United States of America	:	CIVIL ACTION
v.	:	
Roger Primus, et al.,	:	NO.

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ()
- (b) Social Security – Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ()
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ()
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ()
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ()
- (f) Standard Management – Cases that do not fall into any one of the other tracks. (x)

4/8/19
 Date 202-307-6528

Katherine Reinhart
 Attorney-at-law 202-514-6866

United States
 Attorney for
Katherine.Reinhart@usdoj.gov

Telephone

FAX Number

E-Mail Address

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Katherine Reinhart, U.S. Department of Justice - Tax Division, P.O. Box 227, Washington, D.C. 20044 (202) 307-6528

DEFENDANTS

Roger Primus, Melissa Primus

County of Residence of First Listed Defendant

Montgomery

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF	PTF	DEF	
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	REAL PROPERTY <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	CIVIL RIGHTS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	FORFEITURE/PENALTY <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act	SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))
			IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS - Third Party 26 USC 7609

V. ORIGIN (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District (specify)	<input type="checkbox"/> 6 Multidistrict Litigation
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Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. 7401

VI. CAUSE OF ACTION

Brief description of cause:
Reduce tax assessments to judgment

VII. REQUESTED IN COMPLAINT:

 CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.DEMAND \$
261,353.69CHECK YES only if demanded in complaint:
JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

4/8/19

SIGNATURE OF ATTORNEY OF RECORD

Katherine Reinhart

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

UNITED STATES DISTRICT COURT
for the
Eastern District of Pennsylvania

United States of America)
)
)
)
<hr/> <i>Plaintiff(s)</i>)
v.)
Roger Primus, et al.)
)
)
<hr/> <i>Defendant(s)</i>)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Roger Primus
2326 N. Gilinger Road
Lafayette Hill, Pennsylvania 19444

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Katherine Reinhart

U.S. Department of Justice - Tax Division
P.O. Box 227
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

UNITED STATES DISTRICT COURT
for the

Eastern District of Pennsylvania

United States of America)
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)
)
<hr/>)
<i>Plaintiff(s)</i>)
v.)
Roger Primus, et al.)
)
)
<hr/>)
<i>Defendant(s)</i>)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Melissa Primus
2326 N. Gilinger Road
Lafayette Hill, Pennsylvania 19444

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Katherine Reinhart

U.S. Department of Justice - Tax Division
P.O. Box 227
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk